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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

BERNARD L. MADOFF INVESTMENT SECURITIES LLC.

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,
Plaintiff,

v.

MAXAM ABSOLUTE RETURN FUND, L.P.;
MAXAM ABSOLUTE RETURN FUND, LTD.;
MAXAM CAPITAL MANAGEMENT, LLC; MAXAM
CAPITAL GP LLC; SANDRA L. MANZKE REVOCABLE
TRUST; SANDRA L. MANZKE, as trustee and
individually; SUZANNE HAMMOND; WALKER
MANZKE; and APRIL BUKOFSER MANZKE,

Defendants.

SIPA LIQUIDATION

No. 08-01789 (BRL)

Adv. Pro. No. 10-05342 (BRL)

I, Jonathan D. Cogan, hereby declare under penalty of perjury that on this 31st day of August, 2011, true and correct copies of Defendants' Opposition to the Trustee's Motion for (I) a Report and Recommendation to the District Court for the Appointment of Special Discovery Masters; (II) an Order Establishing Procedures for Electronic Data Rooms; and (III) an Order Modifying the June 6, 2011 Litigation Protective Order (with accompanying memorandum of law, declaration, and exhibits) were served upon the following counsel by operation of the Court's CM/ECF filing system and via Federal Express and electronic mail:

David J. Sheehan, Esq. Judith A. Selby, Esq. Lourdes M. Slater, Esq. Regina L. Griffin, Esq. Baker & Hostetler LLP 45 Rockefeller Plaza New York, New York 10111

Kevin H. Bell, Esq. Securities Investor Protection Corporation 805 Fifteenth Street, NW, Suite 800 Washington, DC 20005

James N. Lawlor Wollmuth Maher & Deutsch LLP One Gateway Center Newark, New Jersey 07102 Dated: August 31, 2011

New York, New York

KOBRE & KIM LLP

/s/ Jonathan D. Cogan Jonathan D. Cogan (jonathan.cogan@kobrekim.com)

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